

APPENDIX H

IRS Notices, Revenue Rulings and Revenue Procedures

Contents of Appendix H:

- 1) Internal Revenue Service, "Frequently Asked Questions".
- 2) IRS Revenue Ruling 92-79, Extended-Use Commitment
- 3) Federal Register Vol. 62 No. 187 (published Sept. 1997), Available Unit Rule
- 4) IRS Notice 89-6, Utility Allowances
- 5) IRS Revenue Ruling 92-61, Treatment of Resident Manager's Unit

www.irs.gov
www.access.gpo.gov
www.unclefed.com
www.taxlinks.com
www.novoco.com

The following also contain pertinent LIHTC information. This information can be obtained at one of the websites listed above or at the address listed in Internal Revenue Service "Frequently Asked Questions" and then placed in Appendix H, if desired.

- IRS Revenue Ruling 90-60, Recapture Bonds
- IRS Revenue Ruling 90-89, Minimum Set-Aside Requirements
- IRS Revenue Ruling 91-38, LIHTC Questions and Answers
- IRS Revenue Ruling 94-57, Changes in Area Median Gross Income
- IRS Revenue Ruling 95-49, Tenant Right of First Refusal
- IRS Revenue Ruling 94-9, Number of Bedroom Method Election
- IRS Revenue Ruling 2002-65, Eligible Basis Reduced by Federal Grant

- IRS Revenue Procedure 94-57, Gross Rent Floor
- IRS Revenue Procedure 94-64, Obtaining a Waiver of Annual Income Recertification – See also Appendix K (Recertification Waiver)
- IRS Revenue Procedure 94-65, Documentation of Income from Assets
- IRS Revenue Procedure 99-11, Alternative to Posting a Surety Bond

- IRS Notice 88-80, Determination of Income
- IRS Notice 88-91, Building Identification Number
- IRS Notice 88-116, Placement in Service